

Does a female audit engagement partner offer higher audit quality?

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Abstract:

This research aims to analyze whether female audit engagement partners offer higher audit quality than male audit engagement partners. The results show that companies which are audited by female engagement partners have no significant associations with audit quality. Meanwhile, it also shows that female audit engagement partners offer higher audit quality with a positive significant correlation for high growth companies. Interestingly, we also found that female audit engagement partners in Big4 accounting firms have negatively significant correlation with audit quality.

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